

# **FISCAL NOTE**

## **HB 3089 - SB 3245**

February 9, 1998

**SUMMARY OF BILL:** Provides a minimum 30-day collection period for public utility property taxes before delinquency penalty and interest accrue. It also allows the use of hearing examiners in public utility and other matters before the State Board of Equalization.

### **ESTIMATED FISCAL IMPACT:**

#### **MINIMAL**

Assumes no fiscal impact, since such penalty and interest do not currently accrue on contested assessments. Bill is estimated to reduce the number of appeals filed in those cases where the purpose of such appeal was to avoid penalty and interest charges.

### **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James A. Davenport, Executive Director